

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

*In Re:* James V. & Valerie Y. DeLany )  
Ward 57, Block 5, Parcel 33 ) Shelby County  
Residential Property )  
Tax year 2005 )

INITIAL DECISION AND ORDER

### Statement of the Case

The Shelby County Board of Equalization has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$320,000	\$139,700	\$459,700	\$114,925

On April 19, 2006, the property owners filed an appeal with the State Board of Equalization.

The undersigned administrative judge convened a hearing of this matter on May 31, 2006 in Memphis. In attendance at the hearing were the appellant Jack V. DeLany and Shelby County Property Assessor's representative Teri Brandon.

### Findings of Fact and Conclusions of Law

The property in question is a single-family residence located at 4277 Belle Meade Cove in Memphis.

During a recess of the hearing, the parties agreed in writing that the appraised value of this property should be reduced to \$433,400.

The administrative judge finds no reason to reject this stipulate value.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$320,000	\$113,400	\$433,400	\$108,350

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of

the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

- 2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7<sup>th</sup> day of June, 2006.

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: James V. DeLany  
Tameaka Stanton-Riley, Mgr. Appeals Department, Shelby County Assessor’s Office